

CHANGES APRIL 1, 2014 THROUGH FEBRUARY 27, 2015

TITLE 26—INTERNAL REVENUE**Chapter I—Internal Revenue Service, Department of the Treasury
(Parts 1—899)**

1 Technical correction	18161, 24331, 45683, 65142	amended; (d)(3) correctly re- vised	42190
Authority citation amended.....	26117, 37639, 41888, 48667, 51091, 67351, 73824	1.162-4 (a) correctly amended.....	42191
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1.36B-0 Amended.....	26117	1.162-32 Added.....	59113
1.36B-2 (b)(2) and (c)(3)(v)(C) re- vised; (d) added.....	43626	1.162(1)-1T Added.....	43631
1.36B-2T Added.....	43627	1.165-2 (c) amended.....	48667
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1.36B-3T Added.....	43627	1.168(i)-0T Removed.....	48667
1.36B-4 (b)(5) removed; (b)(6) re- designated as new (b)(5); (a)(1)(ii), (4) <i>Example 4</i> , (b)(3), (4) and new (b)(5) <i>Example 9</i> revised; (a)(3)(iii), (4) <i>Exam- ples 10 through 14</i> , new (b)(5) <i>Example 10</i> and (c) added.....	43627	1.168(i)-1 (a) through (l)(1) and (m) revised.....	48667
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1.41-9T Added.....	31864	1.168(i)-8 Added	48678
Removed.....	10590	(f)(2)(ii), (3)(ii), (h)(2)(iv) and (3)(iv) correctly amended; (h)(2)(iii) and (3)(iii) cor- rectly revised.....	78697
1.45R-0 Added	36646	1.168(i)-8T Removed.....	48684
1.45R-1 Added	36646	1.174-2 (a)(7) removed; (a)(2), (3) through (6), (8) and (9) redes- ignated as (a)(3), (6) through (9), (10) and (11); (a)(1) heading, new (2), new (3) heading, new (4), new (5), new (6) through (11) headings, new (11) <i>Example 3</i> through <i>Exam- ple 10</i> , (b)(1) heading, (2) heading, (3) heading, (5) and (d) added; new (a)(7), new (9), new (11) <i>Examples 1 and 2</i> amended; new (a)(11) intro- ductory text and (b)(4) re- vised	42195
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(j)(3) <i>Example 11</i> , (k)(2), (7) <i>Example 7</i> , <i>Example 30</i> and (n)(2) correctly amended; (h)(4), (k)(1)(v) and (vi) cor- rectly revised.....	42191	1.402(a)-1 (a)(1)(ii) amended; (e) added.....	26842
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1.358-2 (a)(2)(iii) and (d) revised; (c) <i>Examples 15</i> and 16 added	67062	1.403(b)-6 (g) amended	26842
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		1.501(r)-2 Added.....	78998
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1.909-1T Removed	7328	1.1471-1T (b)(20) and (98) revised	37176
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1.909-3 Added	7332	1.1471-3T (a)(3)(vi), (c)(3)(iii)(A)(5), (B)(I), (6)(iv), (d)(4)(i), (11)(xii)(B), (e)(4)(ii)(A), (iv)(A) and (vii)(B) revised; (e)(4)(vii)(C) and (D) added	37177
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1.1092(d)-1 (d) and (e) revised.....	51091		
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1.1361-4T Removed	36205		
1.1366-0 Amended.....	42677		
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1.1471-4 (d)(6)(vi) and (vii) revised; (d)(7)(ii)(A)(1), (2) and (3) added	37178	designated as new (f)(1)(i) and (ii)	68773
1.1471-4T (b)(3)(iii), (d)(2)(ii)(F), (iii)(B) introductory text and (7)(iv)(B) revised	37179	(g)(6) correctly revised	167
(d)(7)(iv)(B) correctly amended	68619	1.6038D-0 Added	73824
1.1471-5T (f)(2)(iii) introductory text, (i) heading and (1) revised; (i) introductory text removed	37179	1.6038D-0T Removed	73825
1.1471-6T (h)(2) revised	37180	1.6038D-1 Added	73825
1.1472-1T (c)(1)(ii) and (3)(iii) revised	37180	1.6038D-1T Removed	73826
1.1473-1T (a)(4)(vi) and (vii) revised	37180	1.6038D-2 Added	73826
1.1474-1T (d)(4)(iii)(C), (i)(1)(i), (ii), (iii)(C), (2) introductory text and (iii) revised	37180	1.6038D-2T Removed	73828
1.5000A-0 Undesignated center heading added; amended	70468	1.6038D-3 Added	73828
1.5000A-2 (b)(1)(ii) and (2) revised; (g) amended	70469	1.6038D-3T Removed	73829
1.5000A-3 (e)(3)(ii)(E), (4)(ii)(C) and (D) redesignated as (e)(3)(ii)(F), (4)(ii)(D) and (E); (e)(3)(ii)(D), new (F), (h)(1) and (e) revised; new (e)(3)(ii)(E) added	70469	1.6038D-4 Added	73829
1.5000A-4 (a) introductory text and (1) revised	70469	1.6038D-4T Removed	73830
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1.6038-2 (a)(2)(ii)(l) and (k)(4) added	79015	1.6038D-6 Added	73831
1.6038-2T Heading correctly revised	26837	1.6038D-6T Removed	73831
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(n)(2) and (3) amended	77388	1.6038D-7T Removed	73832
1.6038A-1T Removed	32644	1.6038D-8 Added	73832
1.6038A-2 (d) and (e) revised	32645	1.6038D-8T Removed	73832
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1.6038A-2T Removed	32645	1.6042-4 (b) and (g) revised	41129
1.6038A-4 (a)(1) revised	77389	1.6043-4 (b)(4) and (i) amended	41129
1.6038B-1 (b)(1)(i) and (g)(1) amended; (b)(2)(i)(B)(1), (c)(1) through (5) and (e)(4) revised; (b)(2)(iii), (iv), (f)(2)(iii), (iv) and (g)(6) added; (f)(1)(i) removed; (f)(1)(ii) and (iii) re-		1.6044-5 (b) amended; (d) revised	41129
		1.6045-1T Correctly removed; CFR correction	21617
		Correctly added	22379
		1.6045-2 (c) and (i) amended	41129
		1.6045-2T Correctly removed; CFR correction	21617
		1.6045-3 (e)(1) and (g) amended	41130
		1.6045-4 (m)(1) revised; (s) amended	41130
		1.6045-5 (a)(3)(i) and (h) amended	41130
		1.6046-1 (a)(2)(i)(a), (b), (c)(1), (3) and (1)(2) correctly revised; (a)(3) <i>Example 2, Example 3, Example 5</i> , (c) introductory text and (1) introductory text correctly amended	26837
		1.6046-1T (e)(5) correctly revised	26837
		1.6047-2 Added	37643
		1.6049-4T (c)(4)(i) introductory text and (ii) introductory text correctly revised	37188
		1.6049-5T (b)(14) and (d)(4) <i>Example 11</i> correctly revised	37188
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		1.6050A-1 (c)(1) amended; (e) added	41130

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1.6050E-1 (k)(1) and (m) amended	41131	41.6071(a)-1 (a) introductory text amended; (c) revised; (d) added	64317
1.6050N-1 (b) amended; (e) revised	41131	41.6071(a)-1T Removed	64317
1.6050P-1 (f)(1)(i) amended; (h) revised	41131	41.6151(a)-1 Revised	64317
1.6050S-1 (c)(1)(i) and (f) amended	41131	41.6151(a)-1T Removed	64317
1.6050S-3 (d)(1)(i) amended; (g) revised	41131	41.6156-1 Removed	64317
1.6055-1 (c)(2)(i)(A) correctly amended	24331	51 Technical correction	57784
31.2127-1 Added	36206	51.1 Added	43639
31.2127-1T Removed	36206	51.1T Removed	43639
31.3121(b)(3)-1 (c), (d) and (e) revised	36206	51.2 Added	43639
31.3121(b)(3)-1T Removed	36206	51.2T Revised	43639
31.3306(c)(5)-1 (c), (d) and (e) revised	36206	51.3 Added	43641
31.3306(c)(5)-1T Removed	36206	51.3T Removed	43641
31.3402(p)-1 (a) heading and (b) heading revised; (a) and (b) amended; (c) and (d) added	55363	51.4 Added	43641
31.3402(p)-1T Removed	55363	(b)(2)(i)(A), (B), (ii), (iii), (iv) and (c)(4)(i)(D) correctly revised	57784
31.3406(g)-1 (f) removed	63812	51.4T Removed	43643
31.3406(g)-1T (e) correctly revised	37189	51.5 Added	43643
31.3406(h)-2T (i) correctly revised; (j) correctly added	37189	51.5T Removed	43644
31.3504-2 (e)(9) <i>Example 9</i> correctly amended	31219	51.6 Added	43644
41 Authority citation revised	64314	51.6T Removed	43644
41.4481-1 (e) redesignated as (d); heading, (c)(4), (5), new (d) introductory text, <i>Example 3</i> , revised; (b), (c)(1) introductory text amended; (c)(1) heading, (2) heading, (3) heading, (d) <i>Example 4</i> and new (e) added	64315	51.7 Added	43644
41.4481-2 (a)(1)(i)(D) and (b) amended; (a)(2) and (c) revised; (a)(3) added	64316	51.7T Removed	43644
41.4483-3 (f) amended; (i) added	64316	51.8 Added	43644
41.4483-7 Removed	64316	51.8T Removed	43645
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41.6001-2 (a) amended; (b)(1)(i) and (4)(i) redesignated as (b)(1) and (4); new (b)(1) heading, (4) heading and (c) revised; (b)(1)(ii) and (4)(ii) removed; (e) added	64316	51.9T Removed	43645
41.6001-2T Removed	64317	51.10 Added	43645
41.6011(a)-1 (a)(4), (c) and (d) added	64317	51.10T Removed	43645
		51.11 Added	43645
		51.11T Revised	43645
		51.12T Removed	43645
		51.6302-1 Added	43645
		51.6302-1T Removed	43645
		53.4959-1 Added	79015
		53.6011-1 (b) amended; (c) and (g) removed; (d), (e) and (f) redesignated as new (c), (d) and (e)	79015
		53.6011-1T Removed	79015
		53.6071-1 (h) and (i)(2) revised	79015
		53.6071-1T Removed	79016
		54.9815-2708 (c)(3)(iii) and (f) <i>Example 11</i> added	35947
		54.9815-2713A (b), (c)(1) and (2)(i) introductory text revised; (f) added; interim	51098
		54.9815-2713AT Added; interim	51098
		54.9831-1 (c)(3)(i) and (ii) revised; (c)(3)(vi) added	59135
		57.2 (b)(3) redesignated as (b)(4); new (b)(3) added; (c)(3)(ii) revised	10334
		57.2T Added	10335

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57.10 Revised.....	10335
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301.6039E-1 Added	41891
301.6057-3 Added	58258
301.6058-2 Added	58259
301.6059-2 Added	58260
301.6103(h)(4)-1 Added	47264
301.6103(j)(1)-1T Added	41133
301.6109-4 Added	41131
301.6707-1 Added	44283
301.6707-1T Removed.....	44286
301.6724-1 (c)(6) introductory text amended; (e)(1)(vi)(H) and (f)(5)(vii) removed.....	63812
301.7602-1T Added	34626
301.7623-1 Revised.....	47264
301.7623-2 Added	47266
(d)(4) correctly revised	57785
301.7623-3 Added	47268
301.7623-4 Added	47270
301.7701-2 (c)(2)(iv)(A), (B), (C) and (e)(5) revised; (c)(2)(v)(A)(1) and (2) amend- ed; (c)(2)(vi), (e)(8) and (9) re- moved; (e)(6)(iv) added.....	36206
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NOTE: **Boldface** page numbers indicate 2014 changes.